



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

September 16, 2009

Ed Bushmeyer, Assessor
Office of the Assessor
114-120 City Hall
St. Louis, MO 63103

Re: Payroll Distribution (Project #2010-07)

Dear Mr. Bushmeyer:

We have conducted a payroll distribution of the Assessor's Office (Department #180) for the pay period ending August 1, 2009. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on September 2, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive